

The Herald and News

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ANNUAL MESSAGE GOV. R. A. COOPER

URGES PROGRESSIVE LAWS FOR SOUTH CAROLINA.

Wants Income and Inheritance Tax and Liberal Appropriation for Education.

Progressive legislation, of a kind never before enacted in South Carolina, is recommended by Governor Cooper, in his annual message to the legislature, delivered Wednesday. Tax reform and the provision of additional sources of revenue are the main matters touched by the governor.

Among recommendations contained in the message are provisions for the following:

State income tax.
State inheritance tax.
Increased business license.
Consumption tax on gasoline, tobacco and soft drinks.

Amendment to the constitution, providing for classification of property, for distribution of the tax burden.

Liberal appropriations for education.

A bond issue for improvements, including buildings for state institutions.

An enlargement of the state constabulary for law enforcement, and the placing of all police, state, county and municipal at the command of the chief executive.

Jail sentences for bootleggers, without the fine option.

Licensing of motor vehicles by the secretary of state, instead of by the state highway department with distribution of licenses in the counties by clerks of court.

Revision of the state pension system, to be administered by the comptroller general, with pensions only for the poor.

Abolition of the offices of chief state game warden and the state board of fisheries, replaced by a new commission, to be known as the commission on game, fish and forestry.

The Message.

The governor's message in full follows:

Gentlemen of the General Assembly: The constitution provides that "the governor shall, from time to time, give to the general assembly, information of the condition of the state, and recommend for its consideration such measures as he shall deem necessary or expedient."

The economic depression which exists throughout the country and the world at this time, real and apparent, can not be looked upon lightly. We have now recovered sufficiently from the shock of war to be able to determine approximately the conditions with which we have to deal. Legislative programs and governmental activities, as well as business, must be adjusted to meet changed conditions. Questions which under ordinary circumstances would be of only secondary importance are now demanding primary consideration. If we deal with the situation in a wise and statesmanlike manner, a great deal can be done to strengthen the morale of the people and to stabilize the unsettled economic conditions. This is no time for pessimism—it is no time for a wavering faith or hesitation. We must meet the issues which confront us with courage and confidence.

Taxation.

There are many questions which I would ordinarily urge for your consideration, but the most serious and difficult one, and the one to which I wish to direct your special attention, is that of revenue and taxation. There is universal dissatisfaction throughout the state with the present levy on real and personal property. This dissatisfaction is well founded, but I believe that we do not always direct our criticism to the real trouble. The per capita cost of government in this state is not high, in comparison with other states. The difficulty is that the tax is not distributed according to tax paying ability. It is my purpose in this address to indicate to you how the levy for 1921 can be, and should be, reduced and, at the same time, adequate provision made for the efficient operation of the state govern-

ment in all of its departments.

At the 1920 session of the general assembly a joint committee was appointed to study the matter of revenue and taxation in South Carolina and recommend to this session such measures as were deemed proper looking to a reform of our tax system. The work of this committee has been submitted and printed copies furnished to each of your members. I am not indulging in empty flattery, nor do I desire to make any statement having the color of politics, but as governor of the state, after a careful study of this report, I think it becoming for me to say that the work of Senator Marion and his associates is equal, if not superior, to any survey which we could have had from professional engineers. It is a splendid document, correct in its fundamentals and application to local conditions, and I believe a thorough study will convince any student of the subject that its recommendations are wise.

The property tax as a source of state revenue, as it operates in this state, has been universally condemned by students of taxation, and I am sure that you will agree that this condemnation is concurred in by the taxpayers and tax officials of the state. Many states have abandoned the property tax as an important or primary source of state revenue, and others have greatly decreased the rate upon property by developing new sources of revenue. In other states, where the property tax is still the primary source of revenue, its administration is noted for the same inequities, dishonesties and inequities which have accompanied its operation in South Carolina. The per cent. of property tax revenue to the total tax revenue is higher in our state than in any other state in the union.

The following statistics taken from data given in the United States bureau of census, financial statistics of states, 1919, show our real position:

State.	Per Cent. of Property Tax Revenue to Total Tax Revenue
South Carolina	90
Delaware	20
Maryland	56
Virginia	43
West Virginia	54
North Carolina	67
Georgia	81
Florida	76
All South Atlantic States	66
New England States	61
Middle Atlantic States	60
East North Central States	69
West North Central States	63
East South Central States	74
West South Central States	71
Mountain States	80
Pacific States	52
All States	65

It should be stated that since these figures were computed in 1919, the state of North Carolina has provided for most of its revenue from sources other than the property tax.

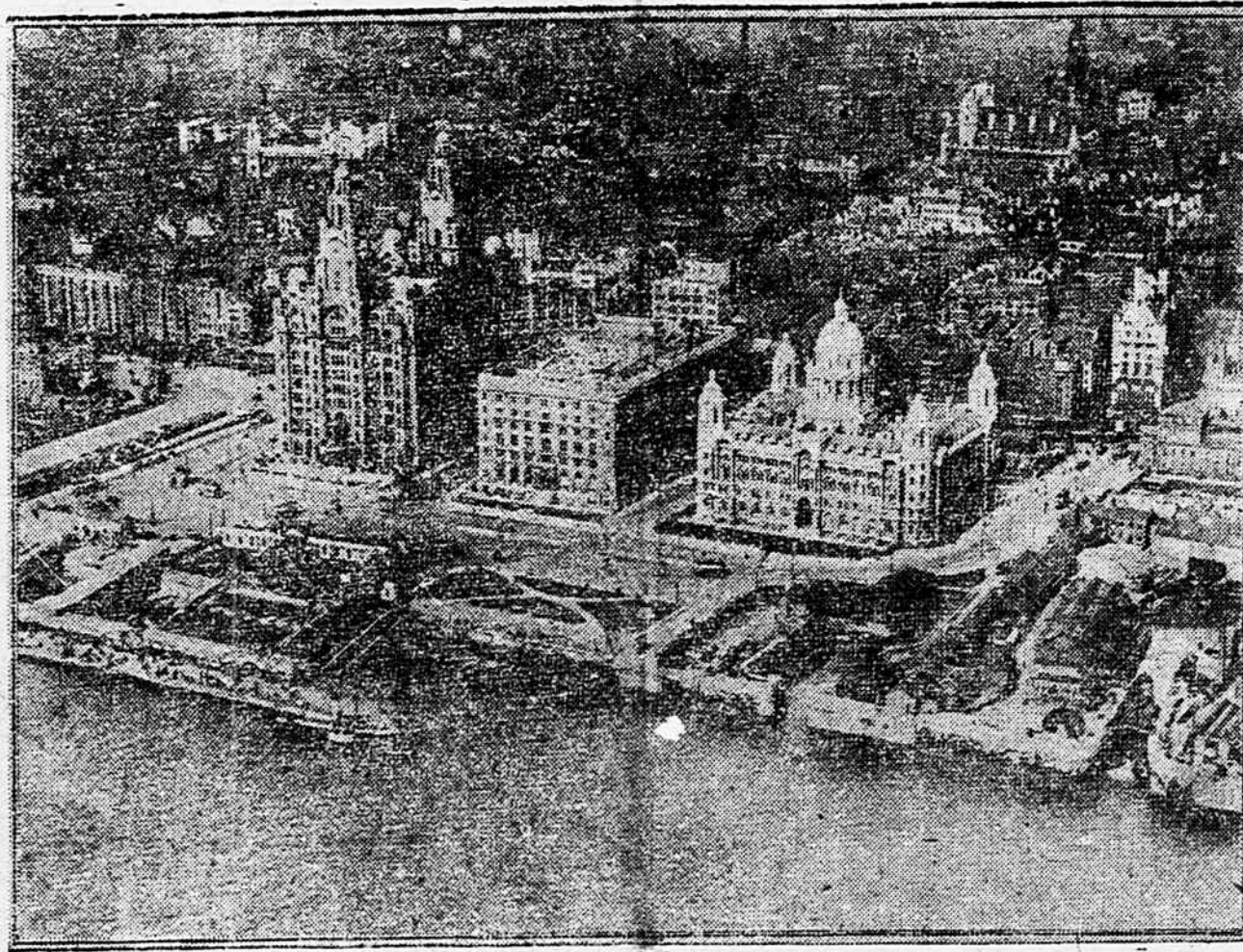
I believe that the property tax levy for 1921 should be reduced to a maximum of 9 mills, instead of 12-1/2 as at present. If my recommendations are adopted, I believe we may confidently hope for a further reduction for the year 1922. A levy of 9 mills, based on present assessments, will yield approximately four million dollars. The additional revenues needed for the proper support of the state government must be secured, of course, from other sources. I recommend that at this session you provide for a tax on incomes, gifts and inheritances, an increase of business and privilege licenses, and a consumption tax on gasoline, tobacco, soft drinks, etc.

Income Tax.

Every argument against the policy of a tax on incomes has been defeated by the striking success with which the federal government has administered its income tax laws. The principle of the income tax is not only most satisfactory in yielding revenue, but is ideal, in that it is collected directly from the person whom it is intended to tax; the yield is certain, and the principle is based on taxpaying ability. The willingness and ability of the federal government to supply the state with data as to personal incomes would facilitate the administration of an income tax law and remove most of the administrative difficulties. For the purpose of

(Continued on Page 5.)

LIVERPOOL FROM THE AIR



An excellent aerial view of the waterfront of Liverpool, England, showing the Liverpool pierhead, landing stage, and part of the great city. On the extreme right (foreground) can be seen the entrance to the famous Shropshire canal. The recent fires in Liverpool which destroyed eight cotton warehouses and other buildings, are thought to be the work of Sinn Fein incendiaries.

PERSONAL PARAGRAPHS PROSPEROUS PROSPERITY

Many Pleasant Social Functions. Citizenship Discussed by Sorosis Club.

Prosperity, Jan. 17.—Miss Josie Griffin gave a bridge party at the home of Dr. and Mrs. C. T. Wynn on Wednesday evening. Flowers were effectively arranged in vases and jars about the rooms where tables were placed for the game. A sweet course was served.

A jolly and thoroughly informal evening was enjoyed Thursday when Mrs. J. C. Schumpert gave an "old fashioned quilting." After several hours spent in stitching the hostess assisted by Miss Lucy Lake, served fruit cake, punch and confections. Miss Ethel Counts gave a charming bridge party Thursday afternoon complimenting Mrs. James F. Goggans of Columbia. Two tables were placed for the players who were Mrs. Goggans, Mrs. J. C. Schumpert, Misses Willie Mae Wise, Goode Burton, Josie Griffin, Clara Brown and Effie Hawkins. A delightful salad course was served.

The fourth meeting of the Literary Sorosis on "Citizenship" was held Friday afternoon with Miss Josie Griffin as hostess. Local government was discussed by Mrs. J. S. Wheeler, followed by a paper on "The Country As a Unit of Government," by Mrs. J. D. Quattlebaum; "A Study of the Map of Your County," was given by Miss Willie Mae Wise. Current events were lead by Mrs. J. F. Browne. During the social hour a tempting sweet course was served.

The Ladies Missionary society of Grace church meeting Friday afternoon at 3 o'clock with Mrs. C. K. Wheeler.

The basketball team of Prosperity high school was defeated Friday by Whitmire high school team, the score being 22 to 10. Superintendent McSwain and the Prosperity boys were entertained while in Whitmire team of the Whitmire team.

Mrs. Zeagler of Orangeburg and L. L. Hunter of Sumter have been called home on account of the illness of their mother, Mrs. R. T. C. Hunter.

Mr. and Mrs. J. B. Steckman are visiting their daughter, Miss Ruth of Columbia college.

Dr. G. Y. Hunter spent Sunday with Mrs. Hunter in the Columbia hospital.

Mrs. Fred Mendenhall and Mrs. Chas. Thomas left Sunday for Sheffield, Ala., their future home.

Ira B. Nates spent the week-end with his father, A. A. Nates, returning on Monday to Columbia.

Miss Marguerite Wise of Columbia is spending a while with her mother, Mrs. Laura Wise.

Mr. and Mrs. W. B. Boimert, Jr., of Pomaria were week-end guests of Mr. and Mrs. B. M. D. Livingstone. Ellis Wheeler of Cheraw is visiting

his mother, Mrs. Ada Wheeler.

Mrs. Ernest Redenbaugh is visiting in Atlanta.

Mrs. A. H. Kohn of Columbia spent Tuesday with her brother, S. S. Birge.

Mr. and Mrs. James D. Luther have returned from their wedding trip and have apartments at the home of Dr. and Mrs. C. T. Wynn.

Mrs. Kate Kinard of Erwin, Tenn., is the guest of Mrs. Joe B. Hartman. E. T. McSwain spent the week-end in Greenville.

Dr. and Mrs. J. A. Simpson have returned from a visit to their son, C. M. Simpson, of Columbia.

Misses Ada Day of Mt. Airy and Alto Day of Baltimore left Friday after visiting Mrs. E. K. Wheeler. Mrs. Mary Rawl of Newberry spent Tuesday with Mrs. J. A. Simpson.

Mrs. Connolly has returned to Ninety-Six after visiting her daughter, Mrs. W. C. Blake. Hines McWaters of Columbia has been visiting his sister, Mrs. Horace Counts.

Mr. and Mrs. A. H. Hawkins spent Wednesday in Columbia.

HIGH SCHOOL TO HONOR MEMORY OF ROBT. E. LEE

There will be exercises in the high school auditorium at 12 o'clock Wednesday morning to celebrate the birthdays of Robert E. Lee and Thomas J. Jackson. The veterans of the War Between the States, the Sons of the Confederacy, the Daughters of the Confederacy, and all other citizens are urged to be present to do honor to these eminent men. The program will be as follows:

Hymn, "How Firm a Foundation," choir.

Invocation, Mr. Carson.

Song, "Carry Me Back to Ole Virginia," quartette.

Reading, Mrs. W. S. Matthews.

Song, "The Bonnie Blue Flag," the Children of the Confederacy.

Address, Maj. J. P. J. Caldwell.

Song, "Dixie," choir and audience.

Benediction, Dr. Daniel.

Death of Mrs. Hunter.

Associate Reformed Presbyterian.

Dr. F. T. Pressly went to Newberry last Friday to attend the funeral of Mrs. Addie Caldwell Hunter, who died on Thursday night of last week. Dr. J. W. Carson conducted the funeral exercises, assisted by Dr. Pressly. Mrs. Hunter was a cultured lady. She was a graduate of the Women's college and a very excellent Christian woman who will be much missed. We have a promise of a fuller notice by her pastor for our next issue.

A man who will make mean liquor and sell it to his neighbors' boys deserves not only a suit of convict stripes but stripes on his bare back.

MR. AND MRS. T. N. SHEALY CELEBRATE GOLDEN WEDDING

Special to The Herald and News.

Little Mountain, Jan. 15.—On Saturday, January 8, Mr. and Mrs. T. N. Shealy celebrated the 50th anniversary of their marriage. All their children, many of their grandchildren and a number of invited guests were present to share with them the happiness and joys of this their golden wedding day.

Thomas N. Shealy and Miss Virginia Cummings Addy were united in holy wedlock by the late Rev. Daniel Efrid, January 8, 1871. Immediately after their marriage, Mr. and Mrs. Shealy built their home about three miles from this place in which they reared six children: W. T. Shealy, now a successful farmer of Ninety-Six; Mrs. J. B. Derrick, Mrs. J. C. Wessinger, Mrs. J. L. Bowers and Mrs. G. Elbert Shealy, all of Little Mountain and Joseph H. Shealy of Columbia, who is connected with the state department of education.

Mr. Shealy was for many years a successful farmer.

When the town of Little Mountain was incorporated Mr. Shealy was among the first to engage in the mercantile business which he conducted successfully for about 15 years. In 1903 he built a home and moved his family to town. Mr. and Mrs. Shealy have lived to see their family number 27 grandchildren and seven great grandchildren. Few couples have been blessed with a greater degree of health and vigor.

At this celebration about 75 guests partook of an old time Dutch wedding dinner. The home was tastefully decorated for the occasion, the color scheme of gold and white being carried out in every detail. Delightful punch was served throughout the afternoon. Very appropriate services were conducted by the pastor, Rev. Stroup.

Mr. and Mrs. Shealy were recipients of many gold coins and other valuable gifts.

At a late hour of the day the guests repaired to their homes, having spent a most enjoyable day.

Escaped Convict Recaptured.

Sheriff Blease returned on Friday morning from Washington, D. C., with Petrus Eigner, colored, who escaped from the county home on the 4th of October last. From information received Sheriff Blease had been led to believe that Eigner was in the capital city. He accordingly forwarded to Washington a photograph of the escaped convict, requesting his arrest. Eigner was arrested in that city early Sunday morning by detectives. At the time of his arrest he was taking a bath. He insisted that the officers were all wrong, and asked that they would please go away and not bother him until he was through bathing.

ASSOCIATE JUSTICE D. E. HYDRICK DIES

FROM ATTACK OF BRONCHIAL PNEUMONIA.

Buried in Spartanburg.—T. P. Cotheran, Judge Sease and Prof. Rucker Mentioned as Successor.

News and Courier.

Spartanburg, Jan. 15.—Associate Justice D. E. Hydrick, of the South Carolina supreme court, died today in Washington, D. C., of bronchial pneumonia, which developed after the associate justice was forced to stop at the national capital because of an attack of la grippe while en route to Spartanburg from New York after spending the Christmas holidays with his son, Dr. John Lee Hydrick, who is connected with the Rockefeller Foundation.

Although in rather feeble health, Justice Hydrick was supposed to be able to undergo the trip back to his home in Spartanburg. When he reached Washington, however, he was suffering intensely with la grippe and left the train there, going to the Raleigh hotel, where he passed away early this morning.

Dr. John Lee Hydrick was at his father's bedside for several days prior to the associate justice's death and was with his father when the end came. Mrs. J. M. Wallace of this city, a daughter of Justice Hydrick, left Spartanburg last night for her father's bedside, but the end came before her train reached Washington.

Burial at Spartanburg.

The remains will arrive in Spartanburg at 1 o'clock tomorrow afternoon, accompanied by Dr. Hydrick and Mrs. Wallace. The funeral will be held Monday afternoon at 3 o'clock.

Associate Justice D. E. Hydrick was about 60 years of age and was considered one of the most scholarly lawyers and jurists South Carolina has produced. He was born in Orangeburg, where he has many prominent connections. He entered Wofford college, remaining there as a student until he completed his junior year, when he entered Vanderbilt university in 1880. He graduated at Vanderbilt with high honors and returned to South Carolina. He taught school at Darlington for a time while studying law. He engaged in the practice of law for the first time in Spartanburg. Soon after his arrival here he formed a partnership with J. W. Carlisle, father of Howard B. Carlisle. After this connection was severed he formed a partnership with Stanyarne Wilson, the firm being known as Hydrick & Wilson, which lasted until January, 1900, when it was dissolved because both the partners entered public life. Mr. Wilson being elected to congress from the Fourth district and Justice Hydrick to the South Carolina house of representatives, to which he was elected in 1897 to fill out an unexpired term. He was reelected in 1898 for the full term and was advanced to senator from Spartanburg county in 1900, being reelected to succeed himself in 1904. He was elected judge of the Seventh Judicial circuit in January, 1905, resigning as senator to commence his judicial duties.

Commissioned as Judge.

Although his term of service did not begin until December 15, 1905, yet on account of the illness of the judge who had been assigned to hold the full term of the courts of the First circuit he was commissioned as judge to hold these courts, so that his first service as judge was to preside over the courts of Orangeburg county, the home of his youth and the county of his nativity.

On February 11, 1909, he was elected by the general assembly as associate justice to succeed Justice Ira B. Jones. He was commissioned associate justice April 15, 1909, and was reelected in 1918 for a full term. While on the South Carolina supreme bench Justice Hydrick made a distinguished name as a jurist of ability and acumen, one whose opinions were considered models of law and style. Four children were born to Justice and Mrs. Hydrick. Two sons, Dr. John Lee Hydrick of New York and D. E. Hydrick, Jr., of Spartanburg, and two daughters, Mrs. J. M. Wallace of Spartanburg and Miss

Ellie Lee Hydrick of Phoenix, Ariz., survive Justice Hydrick.

Associate Justice Hydrick was a prominent member of Central Methodist church of this city and also prominent in Masonic circles.

Talked of as Successor.

Columbia, Jan. 15.—Because of the vacancy on the state supreme court bench, caused by the death of Associate Justice D. E. Hydrick in Washington this morning, the question of the successor to Justice Hydrick has come prominently to the front, the outstanding figures mentioned being Thomas P. Cotheran of Greenville, speaker of the house of representatives; Prof. E. Marion Rucker, a member of the law department of the University of South Carolina, and Thomas S. Sease of Spartanburg, judge of the Seventh circuit. The three men in question, because of the fact that Justice Hydrick had just died, would not violate the proprieties by issuing a statement nor by discussing the matter. However, there are well developed rumors by the friends of the three lawyers looking toward placing their names before the general assembly, which will have to fill the vacancy by election.

Speaker Cotheran is one of the most widely known lawyers of the state and bears a reputation of being a jurist of acumen and large attainments. He has been a successful practitioner since his graduation from the law school in 1882 and has been connected with some of the greatest legal battles in the recent history of South Carolina jurisprudence. It is known among his friends that he long has had an ambition to sit on the supreme bench but he himself has been rather reticent about it.

Prof. Rucker is well known throughout the entire state, having lectured for various war activities in almost every county, before large audiences. Besides that he has given his entire life to the practice of law and his talent to the uplift of the legal profession in the state. He has been appointed as special associate justice on the supreme court bench at various times. He has been instructor for a number of years.

Judge Sease has been on the South Carolina bench since 1909, when, coincidentally, he was elected judge of the Seventh judicial circuit to succeed the late Justice Hydrick when that jurist was elevated to the supreme court bench. Before that time he was solicitor of the circuit and had the reputation of having been one of the most efficient prosecuting officers in the state at that time. Since that time he has made a good reputation as a judge.

PROF. GOODMAN TO TEACH BIBLE AN DETHICS NEWBERRY

The second session of Newberry college opened Tuesday morning, January 4. Several new students were enrolled. It is greatly regretted that a few splendid young men on account of the current financial depression were unable to return.

Acting under the authority of the board of trustees given last June, the standing committee on January 3 elected Rev. R. A. Goodman of Mt. Pleasant, N. C., to the chair of Bible and Christian ethics. He has accepted and will enter upon his duties June 1.

Rev. Prof. Goodman is a native of North Carolina, a graduate in the class of 1906 of Roanoke college, Salem, Va., and the Southern Lutheran Theological seminary, Columbia, S. C., class of 1908. He was mission pastor at Spencer, N. C., 1909-11, pastor of the Holy Trinity Lutheran church, Mt. Pleasant, N. C., 1911-21, instructor in Latin and Greek, collegiate institute, Mt. Pleasant, N. C., 1911-13, principal of Mont Amoena seminary, 1916-1921.

Mr. Goodman is a profound scholar, an able preacher, a notably successful teacher, and his coming will add to the strength of the faculty and be of value to the work of the Lutheran church in this state.

If there ever was a time when the great masses of the people needed indulgence in the payment of taxes that time is right now. It is really surprising how many people there are who can not raise the cash for their taxes at this time.